



CANNON BUILDING  
861 SILVER LAKE BLVD., SUITE 203  
DOVER, DELAWARE 19904-2467

**STATE OF DELAWARE**  
**BOARD OF ACCOUNTANCY**

TELEPHONE: (302) 744-4500  
FAX: (302) 739-2711  
WEBSITE: [DPR.DELAWARE.GOV](http://DPR.DELAWARE.GOV)  
EMAIL: [customerservice.dpr@state.de.us](mailto:customerservice.dpr@state.de.us)

<b>PUBLIC MEETING NOTICE:</b>	<b>Board of Accountancy</b>
<b>DATE AND TIME:</b>	<b>Wednesday, July 15, 2015 at 9:00 a.m.</b>
<b>PLACE:</b>	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B, Second floor</b> of the Cannon Building

**AGENDA**

- 1.0 Call to Order**
- 2.0 Review and Approval of Meeting Minutes**
  - 2.1 June 17, 2015
- 3.0 Unfinished Business**
  - 3.1 Re-review of Applications
    - 3.1.1 Constantin Levantian
    - 3.1.2 Gaurav Jolly
- 4.0 New Business**
  - 4.1 Review of Combined CPA Certificate and Permit Applications
    - 4.1.1 Sean Kraft
    - 4.1.2 Judy Macharia
    - 4.1.3 Sadie Jones
    - 4.1.4 Rizalina Fernando
  - 4.2 Review of CPA Permit Applications
    - 4.2.1 Sheryl Jimerson
  - 4.3 Review of Firm Permit to Practice
    - 4.3.1 Michele Rago, CPA
  - 4.4 Ratification of CPA Certificate Applications
    - 4.4.1 Joon Bum Kim
  - 4.5 Review of Delaware Specific Ethics Course
    - 4.5.1 Pass Online

- 4.5.3 The Borek Group, LLC
- 4.5.4 FurtherEd, Inc.
- 4.5.5 CPEasy
- 4.5.6 Professional Education Services

4.6 Review and Signing of the Orders

- 4.6.1 Divya Raju
- 4.6.2 Benoit Aguila
- 4.6.3 Svetlana Hanna
- 4.6.4 Janet Pallasigui
- 4.6.5 Kristeen Major
- 4.6.6 Ryosuke Matsuzaki
- 4.6.7 Takahiro Kinoshita

4.7 Review of Firm Name Change

- 4.7.1 Lester & Company, Professional Corporation
- 4.7.2

4.8 **Complaint Status**

- 04-03-14 Open
- 04-04-14 Closed
- 04-01-15 Open
- 04-02-15 Open
- 04-03-15 Open
- 04-04-15 Open

**5.0 Correspondence**

**6.0 Other Business before the Board**

- 6.1 Delaware Code
- 6.2 Review of CPA Permit to Practice Instruction sheet

**7.0 Public Comment**

**8.0 Next Meeting – August 19, 2015 Conference Room B**

**9.0 Adjournment**

Please Take Note: To assure consideration of an application at a meeting, the Board office must receive all of these items no later than 4:30 p.m. ten full working days before the meeting date:

- Completed, signed and notarized application form,
- Fee payment, and
- All required documentation.

A final amended agenda will be published to reflect any items received after the original agenda is posted. Unforeseen circumstances may result in a meeting being cancelled due to a lack of quorum.

Pursuant to 29 Delaware Code, Section 10004(e)(2), the Board shall pre-announce or pre-publish all Executive Sessions; however, such agenda shall be subject to change to include additional items including Executive Sessions which arise at the time of the body's meeting.

**MEMBERS: PLEASE CALL THE OFFICE OF THE DELAWARE BOARD OF ACCOUNTANCY AT 302-744-4500 OR EMAIL [customerservice.dpr@state.de.us](mailto:customerservice.dpr@state.de.us) IMMEDIATELY IF YOU CANNOT ATTEND THE MEETING. THANK YOU.**